

**SS-16**

**Certificate of Election of Coverage  
Under the Federal Insurance Contributions Act**

(For use by religious orders whose members are required to take a vow of poverty)

OMB No. 1545-0005

Expires 9-30-84

Please type or print

Full name of religious order or autonomous subdivision of religious order

Employer identification number

Address (Number and street)

Effective date (For date to be inserted, see item 2 below)

City, State, and ZIP code

Did the religious order or the autonomous subdivision of a religious order previously file Form SS-15, Certificate Electing Social Security Coverage Under the Federal Insurance Contributions Act, to provide coverage for its lay employees (see item 6 below)? ☐ Yes ☐ No

If "Yes," Form SS-15 was filed on \_\_\_\_\_ and originally was effective on \_\_\_\_\_.  
(Month, day, year) (Month, day, year)

If "No," complete and file Forms SS-15 and SS-15a with this certificate, even if you have no lay employees or no lay employees who concur.

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you want your members to be covered under social security, you are required to give us this information.

By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

**1. Effect of Election.**—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.

**2. Effective Date.**—This certificate becomes effective for the period beginning at the date specified above. This is one of the following:

- The first day of the calendar quarter in which the certificate is filed;
- The first day of the calendar quarter after the quarter in which the certificate is filed; or
- The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.

**3. Retroactive Coverage.**—When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.

**4. Paying Taxes for Retroactive Coverage.**—When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee

social security (FICA) tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

**5. Definitions**

**(a) Member of Religious Order or Subdivision.**—For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is not considered retired because of old age or total disability.

**(b) Wages for Member's Services.**—For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision. The fair market value cannot be less than \$100 a month. However, the \$100-a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.

**6. Required Coverage for Lay Employees.**—For this certificate to be effective, the religious order or subdivision must provide social security coverage for its lay employees under Code section 3121(k).

If the order or subdivision has in effect a Form SS-15, Certificate Electing Social Security Coverage, to provide coverage for its lay employees, Form SS-16 amends Form SS-15 to make social security coverage for lay employees irrevocable.

If the order or subdivision does not have a Form SS-15 in effect or has no lay employees, it must file Form SS-15 and Form SS-15a, List to Accompany Certificate on Form SS-15 Electing Social Security Coverage, with Form SS-16. (This applies despite cancellation of an earlier Form SS-15 and the provisions of Code section 3121(k)(3).) The effective date of the Form SS-15 cannot be later than the effective date of Form SS-16. Also, the Form SS-15 must specify that it is irrevocable. Write "This certificate is irrevocable" on the bottom margin of Form SS-15. Form SS-15a must contain either (a) the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) the word "None" if there are no concurring employees.

(See example and filing instructions on back.)

Sign  
here



(Signature of authorized official)

(Title)

(Date)

File in triplicate with Internal Revenue Service

Copy C—To be returned to taxpayer

## Instructions (Continued)

### Filing Instructions and Example

Complete this form by supplying the information called for. An authorized official of the order or subdivision must sign the form. Send all three copies to the appropriate IRS address below.

**Example:** The Franciscans want social security coverage for their members, and file Form SS-16 on February 23, 1981, effective beginning January 1, 1981 (see item 2). Since the order has not previously filed Form SS-15, Certificate Electing Social Security Coverage, the Form SS-16 will be valid only if the order also files both Forms SS-15 (effective no later than January 1, 1981) and Form SS-15a. In addition, the order must specify on Form SS-15 that it is irrevocable. If the order had previously filed a certificate on Form SS-15, then the certificate would automatically become irrevocable by the filing of Form SS-16.

For additional forms or help in preparing this form, contact an IRS or Social Security office.

**Where to File.**—File this form with the Internal Revenue Service Center for the State in which the religious order or subdivision is located as listed below.

New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Internal Revenue Service Center Holtsville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Internal Revenue Service Center Andover, MA 05501

District of Columbia, Delaware, Maryland, Pennsylvania	Internal Revenue Service Center Philadelphia, PA 19255
Alabama, Florida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center Atlanta, GA 31101
Michigan, Ohio	Internal Revenue Service Center Cincinnati, OH 45999
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	Internal Revenue Service Center Austin, TX 73301
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Internal Revenue Service Center Ogden, UT 84201
Illinois, Iowa, Missouri, Wisconsin	Internal Revenue Service Center Kansas City, MO 64999
California, Hawaii	Internal Revenue Service Center Fresno, CA 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	Internal Revenue Service Center Memphis, TN 37501

Organizations in Guam, American Samoa, Virgin Islands, or Puerto Rico should file this form with the U.S. Internal Revenue Service Center, Philadelphia, PA 19255. (An organization already filing Employer's Quarterly Federal Tax Return, Form 941 (or a Form 941E), should file this form with the Internal Revenue Service Center where the returns are being filed, and enter on it the employer identification number shown on the returns.)

**SS-16**

**Certificate of Election of Coverage  
Under the Federal Insurance Contributions Act**

(For use by religious orders whose members are required to take a vow of poverty)

OMB No. 1545-0005

Expires 9-30-84

Please type or print

Full name of religious order or autonomous subdivision of religious order

Employer identification number

Address (Number and street)

Effective date (For date to be inserted, see item 2 below)

City, State, and ZIP code

Did the religious order or the autonomous subdivision of a religious order previously file Form SS-15, Certificate Electing Social Security Coverage Under the Federal Insurance Contributions Act, to provide coverage for its lay employees (see item 6 below)?

☐ Yes ☐ No

If "Yes," Form SS-15 was filed on \_\_\_\_\_ and originally was effective on \_\_\_\_\_  
(Month, day, year) (Month, day, year)

If "No," complete and file Forms SS-15 and SS-15a with this certificate, even if you have no lay employees or no lay employees who concur.

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you want your members to be covered under social security, you are required to give us this information.

By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

**1. Effect of Election.**—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.

**2. Effective Date.**—This certificate becomes effective for the period beginning at the date specified above. This is one of the following:

- (a) The first day of the calendar quarter in which the certificate is filed;
- (b) The first day of the calendar quarter after the quarter in which the certificate is filed; or
- (c) The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.

**3. Retroactive Coverage.**—When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.

**4. Paying Taxes for Retroactive Coverage.**—When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee

social security (FICA) tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

**5. Definitions**

**(a) Member of Religious Order or Subdivision.**—For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is not considered retired because of old age or total disability.

**(b) Wages for Member's Services.**—For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision. The fair market value cannot be less than \$100 a month. However, the \$100-a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.

**6. Required Coverage for Lay Employees.**—For this certificate to be effective, the religious order or subdivision must provide social security coverage for its lay employees under Code section 3121(k).

If the order or subdivision has in effect a Form SS-15, Certificate Electing Social Security Coverage, to provide coverage for its lay employees, Form SS-16 amends Form SS-15 to make social security coverage for lay employees irrevocable.

If the order or subdivision does not have a Form SS-15 in effect or has no lay employees, it must file Form SS-15 and Form SS-15a, List to Accompany Certificate on Form SS-15 Electing Social Security Coverage, with Form SS-16. (This applies despite cancellation of an earlier Form SS-15 and the provisions of Code section 3121(k)(3).) The effective date of the Form SS-15 cannot be later than the effective date of Form SS-16. Also, the Form SS-15 must specify that it is irrevocable. Write "This certificate is irrevocable" on the bottom margin of Form SS-15. Form SS-15a must contain either (a) the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) the word "None" if there are no concurring employees.

(See example and filing instructions on back of Copy C.)

Sign  
here

\_\_\_\_\_  
(Signature of authorized official)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

File in triplicate with Internal Revenue Service

Copy B—To be forwarded to Social Security Administration by IRS



**Certificate of Election of Coverage**  
**Under the Federal Insurance Contributions Act**  
(For use by religious orders whose members are required to take a vow of poverty)

OMB No. 1545-0005  
Expires 9-30-84

Please type or print

Full name of religious order or autonomous subdivision of religious order	Employer identification number
Address (Number and street)	Effective date (For date to be inserted, see item 2 below)
City, State, and ZIP code	

Did the religious order or the autonomous subdivision of a religious order previously file Form SS-15, Certificate Electing Social Security Coverage Under the Federal Insurance Contributions Act, to provide coverage for its lay employees (see item 6 below)? . . . . . ☐ Yes ☐ No

If "Yes," Form SS-15 was filed on \_\_\_\_\_ and originally was effective on \_\_\_\_\_  
(Month, day, year) (Month, day, year)

If "No," complete and file Forms SS-15 and SS-15a with this certificate, even if you have no lay employees or no lay employees who concur.

**Paperwork Reduction Act Notice.**—The Paperwork Reduction Act of 1980 says we must tell you why we are collecting this information, how we will use it, and whether you have to give it to us. We ask for the information to carry out the Internal Revenue laws of the United States. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. If you want your members to be covered under social security, you are required to give us this information.

By filing this form, the religious order or autonomous subdivision of a religious order named above certifies that it elects social security coverage for services its members perform in exercising their required duties. The order or subdivision also certifies that its members are required to take a vow of poverty. (Such social security coverage is provided in Internal Revenue Code section 3121(r).)

**1. Effect of Election.**—This certificate is irrevocable and applies to all current and future members of the order or subdivision. All services a member performs in exercising required duties are considered performed as an employee of the order or subdivision. The order or subdivision must pay the social security taxes imposed on employees and employers on the wages, as defined in item 5 below, of each active member.

**2. Effective Date.**—This certificate becomes effective for the period beginning at the date specified above. This is one of the following:

- (a) The first day of the calendar quarter in which the certificate is filed;
- (b) The first day of the calendar quarter after the quarter in which the certificate is filed; or
- (c) The first day of any one of the 20 calendar quarters before the quarter in which the certificate is filed.

**3. Retroactive Coverage.**—When coverage is made retroactive to a quarter before the quarter in which the certificate is filed, coverage applies only to services performed during the retroactive period by persons who were active members when the services were performed and who are alive on the first day of the quarter the certificate is filed.

**4. Paying Taxes for Retroactive Coverage.**—When coverage is made retroactive to cover one or more calendar quarters before the quarter in which the certificate is filed, the religious order or subdivision must report and pay the total employer and employee

social security (FICA) tax for these quarters. The due date is the last day of the month following the calendar quarter in which the certificate is filed.

**5. Definitions**

**(a) Member of Religious Order or Subdivision.**—For purposes of this certificate, this means an individual (1) who is subject to a vow of poverty as a member, (2) who performs the usually required services of an active member to the usually required extent, and (3) who is not considered retired because of old age or total disability.

**(b) Wages for Member's Services.**—For purposes of this certificate, the term "wages" includes the fair market value of board, lodging, clothing, and other perquisites a member receives from the order or subdivision or from any person or organization under an agreement with the order or subdivision. The fair market value cannot be less than \$100 a month. However, the \$100-a-month minimum cannot be used when it represents less than the fair market value of the items furnished a member.

**6. Required Coverage for Lay Employees.**—For this certificate to be effective, the religious order or subdivision must provide social security coverage for its lay employees under Code section 3121(k).

If the order or subdivision has in effect a Form SS-15, Certificate Electing Social Security Coverage, to provide coverage for its lay employees, Form SS-16 amends Form SS-15 to make social security coverage for lay employees irrevocable.

If the order or subdivision does not have a Form SS-15 in effect or has no lay employees, it must file Form SS-15 and Form SS-15a, List to Accompany Certificate on Form SS-15 Electing Social Security Coverage, with Form SS-16. (This applies despite cancellation of an earlier Form SS-15 and the provisions of Code section 3121(k)(3).) The effective date of the Form SS-15 cannot be later than the effective date of Form SS-16. Also, the Form SS-15 must specify that it is irrevocable. Write "This certificate is irrevocable" on the bottom margin of Form SS-15. Form SS-15a must contain either (a) the signature, address, and social security number of each employee who concurs in the filing of the certificate or (b) the word "None" if there are no concurring employees.

(See example and filing instructions on back of Copy C.)

Sign  
here



\_\_\_\_\_  
(Signature of authorized official)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Date)

File in triplicate with Internal Revenue Service

Copy A—To be retained by Internal Revenue Service

